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San Diego Co., Calif. Tax Rates, 1942

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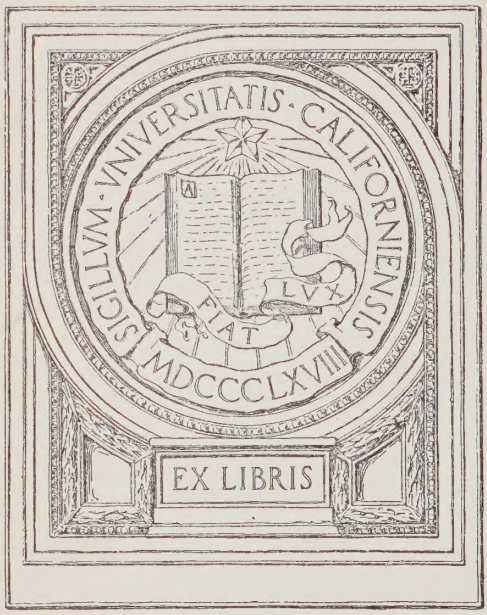

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San Diego
Auditor

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TAX RATES

1942

SAN DIEGO COUNTY
CALIFORNIA

USEFUL INFORMATION

FOR

TAXPAYERS

San Diego co., Calif.
" County auditor-
controller.

TAX RATES

SAN DIEGO COUNTY

CALIFORNIA

1942

Compiled for

BOARD OF SUPERVISORS

San Diego County

By R. W. GETTY, County Auditor-Controller

FORM 5 AUD. 9-42-1000 4

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Exemptions For Churches, Orphanages, Colleges and U. S. Service

Sections 251-260 of Revenue and Taxation Code direct that all claims for

EXEMPTIONS FOR SERVICE in the Army, Navy, Marine Corps or Revenue Marine Service of the United States, also for Exemption of Churches, Orphanages and Colleges

must be made between the First Monday in MARCH and the Last Monday in JUNE of each year; otherwise, such claims can not be allowed.

These claims must be filed in the office of the COUNTY ASSESSOR.

NOTICE

Road Improvement Districts and Lighting, or other Special Improvement Districts are

NOT SUBJECT TO EXEMPTION.

TAX PAYERS' GUIDE

State and County Taxes Become a Lien on all taxable property at noon on the first Monday in March of each year.

Taxpayers must File Statement with County Assessor of all taxable property, Real and Personal, owned by them, in their possession, or under their control on the first Monday in March of each year.

The County Board of Equalization Meets on the first Monday in July in each year to equalize and adjust assessments, and continues in session daily thereafter until the third Monday in July. The assessment rolls are open for public inspection during that period.

Unsecured Personal Property Taxes Become Due and Payable on demand, to the County Assessor on the first Monday in March of each year.

The State and County Tax Rate is fixed by the County Board of Supervisors, not later than the first day of September of each year.

Taxes on Real Estate and Personal Property Assessed with Real Estate Become Due and Payable to the County Tax Collector as follows: Taxes on Real Property are divided into two installments; the first installment consisting of one-half of the Real Estate taxes and all of the Personal Property taxes assessed with same is due and payable on the first day in November of each year, becoming delinquent at 5 o'clock P. M. on the fifth day in December of each year. The second installment, or remaining one-half of the Real Estate taxes, becomes delinquent at 5 o'clock P. M. on the twentieth day of April of each year. All taxes for the year, including the first and second installments, may be paid when the first installment is due, if desired.

Penalties are Applied to all unpaid taxes as follows: Eight per cent is added to all First Installment of taxes unpaid on the fifth day in December, each year. Three per cent additional is added to all taxes unpaid on the twentieth day in April, each year. An additional charge of fifty cents is applied to each parcel or extension of taxes unpaid on April twentieth, each year.

The Delinquent Roll is Published on or before the eighth day of June each year in a paper, authorized by the Board of Supervisors. Said publication states the date of sale of property to the State for delinquent taxes for the fiscal year ending June 30th, each year.

Property, which has been sold to the State for taxes for any year up to and including the year 1941 may be redeemed at the Office of the County Auditor, Room 152 Administration Building, Civic Center, any time within five years after date of sale to the State.

REDEMPTION RATES

Interest at 1% per month from date of sale for the first year, then one-half of one per cent per month to the time of redemption.

The County Tax Collector Will Offer For Sale all property delinquent for the taxes of 1937 on or about June 30, 1943, and if not sold will be deeded to the State of California, at the County Tax Collector's office, Administration Building, Civic Center, San Diego.

Property deeded to the State for delinquent taxes for the years prior to 1937, may be sold by the County Tax Collector at any time upon authorization of the State Controller.

For further information in regard to tax sales see County Tax Collector.

IMPORTANT

When Remitting by Mail all remittances must be by Bank Draft, Post Office or Express Money Order.

To Avoid Penalties all remittances must be in the County Tax Collector's office before 5 o'clock P. M. on fifth day in December and twentieth day in April of each year.

Before Remitting carefully examine all tax bills and see that all property upon which you desire to pay taxes is listed and properly described.

ASSESSED VALUATIONS

Real Estate other than City or Town Lots	$ 23,109,025
Improvements on same	18,381,140
Personal Property Attached	3,297,170
Unsecured Personal Property	1,419,140
Total Outside	$ 46,206,475
City and Town Lots	$ 60,400,540
Improvements on Same	90,196,648
Personal Property Attached	15,584,000
Unsecured Personal Property	22,146,690
Total Inside	$188,327,878
Total Non-operative Property	$234,534,353
Operative Property	31,226,440
Total	$265,760,793

ASSESSED VALUES

INSIDE CITIES

CITY	NET VALUATION
Chula Vista	$ 5,197,880
Coronado	8,379,010
El Cajon	857,180
Escondido	2,471,280
La Mesa	2,914,990
National City	5,509,420
Oceanside	3,867,030
San Diego	184,034,558

SPECIAL DISTRICTS

ASSESSED VALUES

DISTRICT	VALUATION
Escondido Cemetery	$5,729,500
Fallbrook Public Utility	956,970
Kensington Sewer	1,451,084
Rancho Santa Fe Maintenance R. E. only	632,460
Rancho Santa Fe Sanitation R. E. and Imp.	150,620
Rolando Highway Lighting Maintenance District, R. E. only	105,980
Rolando Sanitation Dist., R.E. and Imp.	772,840
San Marcos Cemetery	1,223,070
Vista Santa Fe Avenue Lighting Maintenance Dist., R. E. only	17,920
Vista La Mesa Sewer Maintenance Dist.	189,770

TAX RATES

DISTRICT	RATE
Escondido Cemetery	$ .07
Fallbrook Public Utility	1.00
Kensington Sewer	.00
Rancho Santa Fe Maintenance	.30
Rancho Santa Fe Sanitation	.71
Rolando Highway Lighting Maintenance	1.57
Rolando Sanitation District	.00
San Marcos Cemetery	.00
Vista Sante Fe Avenue Lighting Maintenance	2.30
Vista La Mesa Sewer Maintenance District	.09

STATE, COUNTY AND COUNTY LIBRARY TAX RATES

General	$1.3410
Salary	0.2785
Immigration	0.0033
General Unappropriated Reserve	0.0440
General Reserve	0.0965
Highway 1909 Bond and Interest	0.0150
Highway 1919 Bond and Interest	0.0380
Highway 1923 Bond and Interest	0.0110
Detention Home Bond and Interest	0.0012
Hospital Bond and Interest	0.0090
County Special Districts Refunding Bond and Interest	0.0925
State and County Rate, Inside	$1.9300
Library	0.0500
State and County Rate, Outside	$1.9800

SAN DIEGO CITY PROPERTY

State and County Rate	**$1.9300**
San Diego School Rate	**1.8000**
	$3.7300
San Diego City Rate	**1.9700**
Combined Rate	**$5.7000**

ESCONDIDO CITY PROPERTY

State and County Rate	**$1.9300**
Escondido School Rate	**1.7500**
	$3.6800
Escondido City Rate	**2.5900**
Combined Rate	**$6.2700**

LIGHTING DISTRICTS

Assessed Values

DISTRICT	VALUATION
Cardiff	$ 257,830
Encinitas R. E. only	67,780
Fallbrook	402,540
Imperial Beach	116,150
Julian Public Highway Lighting	68,550
Kensington Park	584,200
Lakeside	118,140
Ramona	306,160
San Ysidro	450,244
Solano Beach	321,780

Tax Rates

DISTRICT	RATE
Cardiff	$ .15
Encinitas	.40
Fallbrook	.25
Imperial Beach	.24
Julian Public Highway Lighting	.15
Kensington Park	.08
Lakeside	.11
Ramona	.31
San Ysidro	.27
Solano Beach	.13

HIGH SCHOOL DISTRICT VALUATIONS

			Valuation
Coronado Unified	Coronado, Inside	$8,379,010	$ 8,686,330
	Coronado, Outside	307,320	
Escondido Union High	Bear Valley	$ 251,350	9,401,095
	Escondido, In.	2,471,280	
	Escondido, Out.	2,348,280	
	Orange Glen	903,890	
	Pomerado Union	1,065,105	
	Richland	518,630	
	Rincon	243,680	
	San Marcos	415,860	
	San Pasqual Union	382,090	
	Twin Oaks	274,120	
	Valley Center Union	526,810	
Fallbrook Union High	Bonsall Union	$ 641,910	5,097,900
	Clamar Division Bonsall Union	2,180	
	De Luz	276,930	
	Pauma	518,600	
	Reche	487,180	
	San Onofre	800,550	
	Vallecitos	113,320	
	West Fallbrook Union	2,257,230	
Grossmont Union High	Alpine Union	$ 406,280	14,592,340
	Barrett	107,380	
	Cajon Valley Union, In.	857,180	
	Cajon Valley Union, Out.	3,365,590	
	Dehesa	77,250	
	Dulzura	86,440	
	El Monte-Lakeside Division Lakeside Un.	73,090	
	Jamul	235,900	
	Lakeside Union	1,067,480	
	Lakeview Division Cajon Valley Union	31,190	
	La Mesa-Spring Valley, In.	2,914,990	
	La Mesa-Spring Valley, Out.	3,464,270	
	Lemon Grove	1,347,790	
	Santee	557,510	
Julian Union High	Anahuac	$ 48,910	2,790,900
	Banner	271,480	
	Borego	213,910	
	Julian Union	486,820	
	Mesa Grande	158,340	
	Santa Ysabel	207,510	
	Spencer Valley	75,920	
	Warner Union	1,328,010	

High School District Valuations—*Continued*

Mountain Empire Union High	Campo	$ 591,070	
	Clover Flat	282,470	
	Descanso	466,260	
	Hipass	126,180	$ 2,346,700
	Jacumba	344,420	
	Pine Valley	389,390	
	Potrero	146,910	
Oceanside-Carlsbad Union High	Carlsbad Union	$2,665,570	
	Libby	617,270	
	Oceanside, Inside	3,867,030	8,256,810
	Oceanside, Outside	770,050	
	San Luis Rey	336,890	
Ramona Union High	Ballena	$ 89,350	
	Ramona Union	1,264,010	1,418,250
	Spring Hill	64,890	
San Diego Unified	San Diego, Inside	$184,034,558	
	San Diego, Outside	789,570	184,824,128
San Dieguito Union High	Cardiff	$ 448,720	
	Del Mar	1,311,150	
	Encinitas	1,926,250	
	Green Valley	116,470	6,355,980
	Olivenhain	95,810	
	San Dieguito	968,800	
	Rancho Santa Fe	1,488,780	
Sweetwater Union High	Chula Vista Union, In	$5,197,880	
	Chula Vista Union, Out	2,177,170	
	Monument Divn. South Bay Union	95,020	16,583,400
	National, In	5,509,420	
	National, Out	615,170	
	Otay	953,550	
	San Ysidro	569,330	
	South Bay Union	1,465,860	
Vista Unified	Vista Unified	3,448,810	
	Mt. Fairview Divn-Vista Unified	73,440	3,522,250

ELEMENTARY SCHOOL DISTRICT VALUATIONS

*Alpine Union	$ 406,280
Alta	409,420
Anahuac	48,910
Ballena	89,350
*Barrett	107,380
Bear Valley	251,350
Bonsall Union	641,910
*(Clamar Division	2,180
Borego	213,910
Cajon Valley Union (Cajon Valley Union	4,222,770
*Lakeview Div.	31,190
Campo	591,070
*Cardiff	448,720
Carlsbad Union	2,665,570
Chula Vista Union	7,375,050
Clover Flat	282,470
Coronado Unified	8,686,330
Dehesa	77,250
De Luz	276,930
*Del Mar	1,311,150
Descanso	466,260
*Dulzura	86,440
*Encinitas	1,926,250
Escondido Union	4,819,560
Grantville	684,310
*Green Valley	116,470
Hipass	126,180
Jacumba	344,420
*Jamul	235,900
Japatul	67,960
Julian Union (Julian Union	486,820
(Banner	271,480
Lakeside Union (Lakeside Union	1,067,480
*El Monte-Lakeside Division	73,090
La Mesa-Spring Valley	6,379,260
Las Flores	167,770
Lemon Grove	1,347,790
Libby	617,270
Lilac	58,700
Mesa Grande	158,340
Miramar	292,740
National	6,124,590
Oceanside	4,637,080
*Olivenhain	95,810
Orange Glen	903,890
Otay	953,550
Pauma	518,600
Pine Valley	389,390
Pomerado Union (Bernardo	650,995
*Merton-Poway Division	414,110
Potrero	146,910
Ramona Union	1,264,010
*Rancho Santa Fe	1,488,780
Richland	518,630
Rincon	243,680
San Diego, Unified	184,824,128

Elementary School District Valuations
— Continued

*San Dieguito		$ 968,800
San Luis Rey		336,890
San Marcos		415,860
San Onofre		800,550
San Pasqual Union		382,090
Santa Ysabel		207,510
Santee		557,510
San Ysidro		569,330
Soledad		168,880
South Bay Union (South Bay Union		1,465,860
	*(Monument Div...	95,020
Spencer Valley		75,920
Spring Hill		64,890
Tecate		34,930
Twin Oaks		274,120
Vallecitos		113,320
Valley Center Union		526,810
*Vista Unified..	*(Vista Unfied	3,448,810
	*(Mt. Fairview Divn.	73,440
Warner Union		1,328,010
West Fallbrook Un.	(West Fallb. Un...	2,257,230
	*(Reche	487,180
GRAND TOTAL		$265,760,793

*SCHOOL DISTRICTS PARTICIPATION IN BOND DEBT OF OTHER SCHOOL DISTRICTS

Participates in Grossmont Union High Bond Debt in 1935 and future issues.	Alpine Union Barrett Dulzura Jamul	$ 836,000
Participate in Oceanside-Carlsbad Union High Bond Debt to and including 1924 issue only.	Cardiff Del Mar Encinitas Green Valley Olivenhain San Dieguito Vista Union	8,316,010
El Monte-Lakeside Division of Lakeside Union participates in Cajon Valley Union Elementary Bond Debt to and including 1936 issue.	El Monte-Lakeside	73,090
Lakeview Division of Cajon Valley Union participates in Lakeside Elementary Bond Debt to and including 1935 issue.	Lakeview Division	31,190

School Districts Participation—Continued

Merton-Poway Division of Pomerado Union participates in Escondido Union High Bond Debt in 1937 and future issues.	Merton-Poway...	414,110
Monument Division of South Bay Union participates in South Bay Union Elementary Bond Debt after 1929 issue.	Monument Div.	95,020
Rancho Santa Fe participates in Escondido Union High Bond Debt to and including 1926 issue only.	Rancho Santa Fe.	1,488,780
Reche participates in West Fallbrook Union Elementary Bond Debt after 1924 issue.	Reche.....	487,180
Clamar Division of Bonsall Union participates in Escondido Union High School Bond Debt to and including 1937 issue.	Clamar Div.....	2,180
Mt. Fairview Division of Vista Unified participates in Fallbrook Un. High Bond Debt to and including 1935 issue.	Mt. Fairview Div.	73,440

SCHOOL DISTRICT TAX LEVIES

VALUATION	SCHOOL DISTRICT	COUNTY RATES				SCHOOL RATES						
		Total Rate	Total County Rate Less Schools		County Library	Total Schools	Junior College	Elementary	High	Unified	Common Bond	High Bond
406,280	Alpine Union	3.57	1.9800	General	1.3410 .05	1.5900	.0550	.6926	.5300	.....	.3052	.0072
409,420	Alta	2.09	1.9800	Salary	.2785 .05	.1100	.0550	.0550	.....	.....	.....	.....
48,910	Anahuac	3.17	1.9800	Immigration	.0033 .05	1.1900	.0550	.3253	.6999	.....	.....	.1098
89,350	Ballena	2.73	1.9800	General Unappropriated Reserve	.0440 .05	.7500	.0550	.....	.5001	.....	.....	.1949
271,480	Banner	3.32	1.9800	General Reserve	.0965 .05	1.3400	.0550	.4753	.6999	.....	.....	.1098
107,380	Barrett	2.76	1.9800	Highway 1909 Bond and Int.	.0150 .05	.7800	.0550	.1878	.5300	.....	.....	.0072
251,350	Bear Valley	2.82	1.9800	Highway 1919 Bond and Int.	.0380 .05	.8400	.0550	.0972	.5726	.....	.....	.1152
650,995	Bernardo (Pomerado Union)	3.13	1.9800	Highway 1923 Bond and Int.	.0110 .05	1.1500	.0550	.3116	.5726	.....	.0956	.1152
641,910	Bonsall Union	3.10	1.9800	Detention Home Bond and Int.	.0012 .05	1.1200	.0550	.5190	.4902	.....	.....	.0558
2,180	Clamar Divn. (Bonsall Un.)	3.16	1.9800	Hospital Bond and Int.	.0090 .05	1.1800	.0550	.5196	.4902	.....	.....	.1152
213,910	Borego	3.19	1.9800	County Special Districts	.05	1.2100	.0550	.3453	.6999	.....	.....	.1098
857,180	Cajon Valley Union (In.)	3.54	1.9800	Refunding Bond and Int.	.0925 .05	1.5600	.0550	.7993	.5300	.....	.1601	.0156
3,365,590	Cajon Valley Union (Out.)	3.54	1.9800		.05	1.5600	.0550	.7993	.5300	.....	.1601	.0156
31,190	Lakeview Divn. Caj. Vy. Un.	3.54	1.9800	TOTAL COUNTY RATE	1.9300 .05	1.5600	.0550	.8000	.5323	.....	.1571	.0156
591,070	Campo	3.31	1.9800		.05	1.3300	.0550	.5844	.6906	.....	.....	.....
448,720	Cardiff	3.12	1.9800		.05	1.1400	.0550	.1652	.7078	.....	.....	.2120
2,665,570	Carlsbad Union	3.33	1.9800		.05	1.3500	.....	.4118	.9151	.....	.....	.0321
5,197,880	Chula Vista Union (In.)	3.80	1.9300		.....	1.8700	.0550	.8558	.7500	.....	.0366	.1726

VALUATION	SCHOOL DISTRICT	COUNTY RATES				SCHOOL RATES						
		Total Rate	Total County Rate Less Schools		County Library	Total Schools	Junior College	Elementary	High	Unified	Common Bond	High Bond
2,177,170	Chula Vista Union (Out.)	3.85	1.9800	General 1.3410	.05	1.8700	.0550	.8558	.7500		.0366	.1726
282,470	Clover Flat	3.27	1.9800	Salary .2785	.05	1.2900	.0550	.4703	.6906		.0741	
8,379,010	Coronado Unified (In.)	3.26	1.9300	Immigration .0033		1.3300	.0550			1.0090	.0686	.1974
307,320	Coronado Unified (Out.)	3.31	1.9800	General Unappropriated Reserve .0440	.05	1.3300	.0550			1.0090	.0686	.1974
77,250	Dehesa	3.12	1.9800	General Reserve .0965	.05	1.1400	.0550	.5394	.5300			.0156
276,930	De Luz	2.75	1.9800	Highway 1909 Bond and Int. .0150	.05	.7700	.0550	.1690	.4902			.0558
1,311,150	Del Mar	3.17	1.9800	Highway 1919 Bond and Int. .0380	.05	1.1900	.0550	.2152	.7078			.2120
466,260	Descanso	3.08	1.9800	Highway 1923 Bond and Int. .0110	.05	1.1000	.0550	.2379	.6906		.1165	
86,440	Dulzura	3.12	1.9800	Detention Home Bond and Int. .0012	.05	1.1400	.0550	.5478	.5300			.0072
1,926,250	Encinitas	3.65	1.9800	Hospital Bond and Int. .0090	.05	1.6700	.0550	.5423	.7078		.1529	.2120
2,471,280	Escondido Union (In.)	3.68	1.9300	County Special Districts		1.7500	.0550	.7330	.5726		.2742	.1152
2,348,280	Escondido Union (Out.)	3.73	1.9800	Refunding Bond and Int. .0925	.05	1.7500	.0550	.7330	.5726		.2742	.1152
684,310	Grantville	2.33	1.9800		.05	.3500	.0550	.2950				
116,470	Green Valley	3.66	1.9800	TOTAL COUNTY RATE 1.9300	.05	1.6800	.0550	.7052	.7078			.2120
126,180	Hipass	2.73	1.9800		.05	.7500	.0550		.6950			
344,420	Jacumba	3.69	1.9800		.05	1.7100	.0550	.7696	.6906		.1948	
235,900	Jamul	2.63	1.9800		.05	.6500	.0550	.0578	.5300			.0072
67,960	Japatul	2.69	1.9800		.05	.7100	.0550	.6550				

VALUATION	SCHOOL DISTRICT	COUNTY RATES				SCHOOL RATES						
		Total Rate	Total County Rate Less Schools		County Library	Total Schools	Junior College	Elementary	High	Unified	Common Bond	High Bond
486,820	Julian Union	3.32	1.9800	General 1.3410	.05	1.3400	.0550	.4753	.6999			.1098
1,067,480	Lakeside Union	3.49	1.9800	Salary .2785	.05	1.5100	.0550	.7523	.5300		.1571	.0156
73,090	El Monte Div. Lakeside Un.	3.41	1.9800	Immigration .0033	.05	1.4300	.0550	.7557	.5300		.0737	.0156
2,914,990	La Mesa-Spr. Valley (In.)	3.56	1.9800	General Unappropriated Reserve .0440	.05	1.5800	.0550	.8086	.5300		.1708	.0156
3,464,270	La Mesa-Spr. Valley (Out.)	3.56	1.9800	General Reserve .0965	.05	1.5800	.0550	.8086	.5300		.1708	.0156
167,770	Las Flores	2.47	1.9800	Highway 1909 Bond and Int. .0150	.05	.4900	.0550	.4350				
1,347,790	Lemon Grove	3.27	1.9800	Highway 1919 Bond and Int. .0380	.05	1.2900	.0550	.6894	.5300			.0156
617,270	Libby	3.07	1.9800	Highway 1923 Bond and Int. .0110	.05	1.0900		.1518	.9151			.0231
58,700	Lilac	2.44	1.9800	Detention Home Bond and Int. .0012	.05	.4600	.0550	.4050				
414,110	Merton-Poway (Pom. Union)	3.07	1.9800	Hospital Bond and Int. .0090	.05	1.0900	.0550	.3116	.5726		.0956	.0552
158,340	Mesa Grande	2.84	1.9800	County Special Districts	.05	.8600	.0550		.6952			.1098
292,740	Miramar	2.62	1.9800	Refunding Bond and Int. .0925	.05	.6400	.0550	.5850				
5,509,420	National (In.)	4.03	1.9300			2.1000	.0550	.8860	.7500		.2364	.1726
615,170	National (Out.)	4.08	1.9800	TOTAL COUNTY RATE 1.9300	.05	2.1000	.0550	.8860	.7500		.2364	.1726
3,867,030	Oceanside (In.)	3.36	1.9300			1.4300		.4510	.9151		.0408	.0231
770,050	Oceanside (Out.)	3.41	1.9800		.05	1.4300		.4510	.9151		.0408	.0231
95,810	Olivenhain	3.21	1.9800		.05	1.2300	.0550	.2552	.7078			.2120
903,890	Orange Glen	3.09	1.9800		.05	1.1100	.0550	.3672	.5726			.1152

VALUATION	SCHOOL DISTRICT	COUNTY RATES				SCHOOL RATES						
		Total Rate	Total County Rate Less Schools		County Library	Total Schools	Junior College	Elementary	High	Unified	Common Bond	High Bond
953,550	Otay	3.24	1.9800	General 1.3410	.05	1.2600	.0550	2824	.7500			.1726
518,600	Pauma	3.24	1.9800	Salary .2785	.05	1.2600	.0550	4326	.4902		.2264	.0558
389,390	Pine Valley	3.01	1.9800	Immigration .0033	.05	1.0300	.0550	2844	.6906			
146,910	Potrero	2.90	1.9800	General Unappropriated Reserve .0440	.05	.9200	.0550	1744	.6906			
1,264,010	Ramona Union	3.56	1.9800	General Reserve .0965	.05	1.5800	.0550	6260	.5050		1991	.1949
1,488,780	Rancho Santa Fe	3.27	1.9800	Highway 1909 Bond and Int. .0150	.05	1.2900	.0550	2723	.7078			.2549
487,180	Reche	3.38	1.9800	Highway 1919 Bond and Int. .0380	.05	1.4000	.0550	7990	.4902			.0558
518,630	Richland	3.14	1.9800	Highway 1923 Bond and Int. .0110	.05	1.1600	.0550	4172	.5726			.1152
243,680	Rincon	2.72	1.9800	Detention Home Bond and Int. .0012	.05	.7400	.0550		.5698			.1152
184,034,558	San Diego (In.)	3.73	1.9300	Hospital Bond and Int. .0090		1.8000				1.6056	.0767	.1177
789,570	San Diego (Out.)	3.78	1.9800	County Special Districts	.05	1.8000				1.6056	.0767	.1177
968,800	San Dieguito	3.73	1.9800	Refunding Bond and Int. .0925	.05	1.7500	.0550	7149	.7078		.0603	.2120
336,890	San Luis Rey	3.03	1.9800		.05	1.0500		1118	.9151			.0231
415,860	San Marcos	3.28	1.9800	TOTAL COUNTY RATE 1.9300	.05	1.3000	.0550	5572	.5726			.1152
800,550	San Onofre	2.72	1.9800		.05	.7400	.0550	1390	.4902			.0558
382,090	San Pasqual Union	2.98	1.9800		.05	1.0000	.0550	2572	.5726			.1152
207,510	Santa Ysabel	3.20	1.9800		.05	1.2200	.0550	3553	.6999			.1098
557,510	Santee	3.53	1.9800		.05	1.5500	.0550	7410	.5300		2084	.0156

VALUATION	SCHOOL DISTRICT	COUNTY RATES				SCHOOL RATES						
		Total Rate	Total County Rate Less Schools		County Library	Total Schools	Junior College	Elementary	High	Unified	Common Bond	High Bond
569,330	San Ysidro	3.30	1.9800	General	1.3410 .05	1.3200	.0550	.3424	.7500			.1726
168,880	Soledad	2.29	1.9800	Salary	.2785 .05	.3100	.0550	.2550				
1,465,860	South Bay Union	3.83	1.9800	Immigration	.0033 .05	1.8500	.0550	.7173	.7500		.1551	.1726
95,020	Monu't Div. South Bay Un	3.67	1.9800	General Unappropriated Reserve	.0440 .05	1.6900	.0550	.7124	.7500			.1726
75,920	Spencer Valley	3.20	1.9800	General Reserve	.0965 .05	1.2200	.0550	.3553	.6999			.1098
64,890	Spring Hill	2.73	1.9800	Highway 1909 Bond and Int	.0150 .05	.7500	.0550		.5001			.1949
34,930	Tecate	2.80	1.9800	Highway 1919 Bond and Int	.0380 .05	.8200	.0550	.7650				
274,120	Twin Oaks	2.72	1.9800	Highway 1923 Bond and Int	.0110 .05	.7400	.0550		.5698			.1152
113,320	Vallecitos	3.26	1.9800	Detention Home Bond and Int	.0012 .05	1.2800	.0550	.6790	.4902			.0558
526,810	Valley Center Union	3.35	1.9800	Hospital Bond and Int	.0090 .05	1.3700	.0550	.6272	.5726			.1152
3,448,810	Vista Unified	3.64	1.9800	County Special Districts	.05	1.6600	.0550			1.1874	.1331	.2845
73,440	Mt.Fairview Div.(Vista Un.)	3.28	1.9800	Refunding Bond and Int	.0925 .05	1.3000	.0550			1.1892		.0558
1,328,010	Warner Union	3.72	1.9800		.05	1.7400	.0550	.7340	.6999		.1413	.1098
2,257,230	West Fallbrook Union	3.49	1.9800	TOTAL COUNTY RATE	1.9300 .05	1.5100	.0550	.7990	.4902		.1100	.0558

Acquisition and Improvement Districts Created by the Board of Supervisors Upon the Petition of Property Owners at the Time of Formation

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ACQUISITION AND IMPROVEMENT DISTRICT No. 42

NORTH LEUCADIA

DATE	BONDS	INTEREST	LAST BOND DUE
May 7, 1928	$40,870	7%	1943

ZONE	PER CENT	VALUATION	RATE
A	97.9	$1,030	$5,891.06
B	2.1	410	317.45

Includes 1 year bonds.

Road Improvement Districts Created by the Board of Supervisors Upon Petition of Property Owners at Time of Formation

DISTRICT NO.	STREET	DATE OF ISSUE	AMOUNT OF BONDS	RATE INT.	LAST BOND DUE	ASSESSED VALUATION	ASSESSED RATE
6	Kensington Park	Feb. 18, 1924	79,563.00	7%	1944	$136,470	3.12

Rates are based on the value of real estate only in district and are subject to change each year.

STATE AND COUNTY TAX RATES IN SAN DIEGO COUNTY

1874 TO 1942

Year	Rate Inside	Rate Outside	Year	Rate Inside	Rate Outside
1874	$2.65		1908	$1.50	$2.10
1875	2.61		1909	1.40	2.00
1876	2.49		1910	1.40	2.00
1877	2.38		1911	1.40	2.00
1878	2.30		1912	1.45	2.00
1879	2.445		1913	1.45	2.10
1880	2.46		1914	1.19	1.85
1881	1.75		1915	1.66	2.36
1882	1.45		1916	1.75	2.45
1883	1.853		1917	1.95	2.65
1884	1.684		1918	1.89	2.59
1885	1.72		1919	1.89	2.59
1886	1.70		1920	2.62	3.35
1887	1.40	$1.60	1921	2.11	2.85
1888	1.18	1.50	1922	1.96	2.71
1889	1.85	2.15	1923	2.56	3.28
1890	1.42	1.72	1924	2.56	3.28
1891	1.30	1.70	1925	2.53	3.25
1892	1.12	1.42	1926	2.91	3.63
1893	1.50	1.85	1927	3.06	3.78
1894	1.38	1.73	1928	3.06	3.78
1895	1.65	2.00	1929	1.82	2.18
1896	1.40	1.80	1930	1.81	2.17
1897	1.57	1.97	1931	2.15	2.58
1898	1.55	1.95	1932	2.63	2.68
1899	1.60	2.10	1933	1.85	1.92
1900	1.58	2.08	1934	1.853	1.923
1901	1.65	2.25	1935	1.495	1.545
1902	1.75	2.25	1936	1.613	1.663
1903	1.65	2.25	1937	1.95	2.00
1904	1.75	2.25	1938	1.805	1.845
1905	1.65	2.25	1939	2.105	2.155
1906	1.65	2.25	1940	2.060	2.110
1907	1.60	2.20	1941	2.020	2.080
			1942	1.930	1.980

For State and County Taxes write to County Tax Collector, at San Diego, California.

CITY ASSESSMENTS AND TAXES

City assessments are made and city taxes become due and delinquent in cities in San Diego County as follows:

City	Assessments Made	Taxes Due	Taxes Delinquent
Chula Vista	March	November	December
Coronado	March	October	December
El Cajon	March	October	December
Escondido	March	November	December
La Mesa	March	November	December
National	March	November	December
Oceanside	March	October	December
San Diego	March	November	December

For City Taxes write to City Tax Collector of any of above cities, except Escondido and San Diego.

For San Diego City and Escondido City Taxes, 1942, write County Tax Collector, San Diego, California.

FOR COUNTY INFORMATION

WRITE COUNTY AUDITOR'S OFFICE

TELEPHONE COUNTY AUDITOR'S OFFICE

CALL AT COUNTY AUDITOR'S OFFICE

R. W. GETTY
AUDITOR-CONTROLLER
SAN DIEGO COUNTY
SAN DIEGO, CALIFORNIA